APPENDIX A

RESOLUTION SUPPORTING A BRIEF *AMICUS CURIAE* BEFORE THE U.S. SUPREME COURT IN THE *LAWRENCE COUNTY* v. *LEAD-DEADWOOD SCHOOL DISTRICT* CASE

WHEREAS, the Payments-in-Lieu-of-Taxes (PILT) Act, and its legislative history, vests total discretion in the counties with respect to the distribution of PILT funds, and the states may not dictate the manner of distribution; and

WHEREAS, currently before the U.S. Supreme Court is an appeal, *Lawrence County et. al.* v. *Lead-Deadwood School District No. 40-1*, concerning the purposes and objectives of the PILT Act; and

WHEREAS, in that appeal the U.S. Supreme Court will determine whether or not a state can direct how counties distribute their PILT payments; and

WHEREAS, Lawrence County, South Dakota, is urging on appeal that a state may not so direct PILT payments and seeks reversal of the decision affirming such state authority by the South Dakota Supreme Court;

THEREFORE, BE IT RESOLVED, that NACo strongly supports Lawrence County in its appeal pending before the U.S. Supreme Court; and

BE IT FURTHER RESOLVED, that NACo, together with any interested county and state association of counties, file a brief *amicus curiae* in the U.S. Supreme Court backing up NACo's support of Lawrence County, and urging reversal of the decision of the South Dakota Supreme Court.

APPENDIX B

COUNTIES AND STATE ASSOCIATIONS OF COUNTIES THAT HAVE REQUESTED TO JOIN WITH NACo IN A BRIEF *AMICUS CURIAE* IN SUPPORT OF APPELLANTS

Arizona
Mohave County

Arkansas
Association of Arkansas Counties (75)

California
County Supervisors Association of California (58)
Humboldt County
Mono County

Colorado
Colorado Counties, Inc. (62)
Conejos County
Eagle County
Lake County
La Plata County
Mesa County
Rio Grande County
Saguache County
San Miguel County

Florida
Collier County

Georgia
Association County Commissioners of Georgia (157)
Jasper County
Lumpkin County
McDuffie County
Quitman County
Walker County
Wilkes County

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* Numbers in parentheses denotes the number of counties in the state association joining in this brief.

Idaho
Idaho Association of Counties
Caribou County
Power County

Iowa
Iowa State Association of Counties (99)

Maryland
Maryland Association of Counties, Inc. (24)

Minnesota
Association of Minnesota Counties
Aitkin County
Beltrami County
Carlton County
Cass County
Chisago County
Cook County
Crow Wing County
Dakota County
Goodhue County
Houston County
Hubbard County
Itasca County
Koochiching County
Lac Qui Parle County
Lake County
Lake of the Woods County
Otter Tail County
Pine County
Pipestone County
Roseau County
St. Louis County
Traverse County
Wabasha County
Washington County
Winona County

Missouri
Missouri Association of Counties (110)

Montana
Montana Association of Counties (51)

Nevada
Douglas County

New Mexico
New Mexico Association of Counties (33)
Chaves County
Dona Ana County
Eddy County
Harding County
Lea County
McKinley County
Otero County
Quay County
Rio Arriba County
San Juan County
Socorro County
Torrance County

Oregon
Crook County

South Dakota
South Dakota Association of County Commissioners (66)
Dewey County

Utah
Box Elder County
Carbon County
Daggett County
Garfield County
Grand County
Millard County

Salt Lake County
San Juan County
Sanpete County
Sevier County
Tooele County
Utah County
Washington County

Virginia
Allegheny County
Bath County
Campbell County

Washington
Washington State Association of Counties (39)
Skagit County

Wisconsin
Wisconsin Counties Association (72)

APPENDIX C

THE AMERICAN COUNTY PLATFORM AND RESOLUTIONS 1983-84

Section 10—PUBLIC LANDS

10.8 PAYMENTS-IN-LIEU-OF-TAXES

Where a system of payments does not adequately replace state and local taxes on federally owned, tax-exempt lands, a payment-in-lieu-of-taxes should be made by the federal government directly to the states for automatic and unimpeded distribution to counties where federally owned lands are located, to provide full tax equivalence as though the property were in private ownership. Extraordinary benefits and burdens should be treated separately and payments made accordingly.

10D. Resolution on Payments-in-Lieu-of-Taxes Entitlement Legislation

WHEREAS, a payments-in-lieu-of-taxes program, to recognize the tax immunity of federal lands, has been recommended by the Public Land Law Review Commission, the Advisory Commission on Intergovernmental Relations, and the National Association of Counties; and

WHEREAS, the Congress has stated its intention to make payments-in-lieu-of-taxes as a policy in the Federal Land Planning and Management Act of 1976; and

WHEREAS, the Congress enacted P.L. 94-565 to provide a fair and equitable formula for payments-in-lieu-of-taxes after thorough study and hearings; and

WHEREAS, rescissions and appropriation cuts have been proposed or enacted virtually every year and have jeopardized the effectiveness of this important program, with the effect that the federal government is not fully

honoring its property tax commitment as other landowners must; and

WHEREAS, sufficient funds are available for royalties and revenues derived from the tax-exempt public lands to provide secure funding for the payments-in-lieu-of-taxes program;

THEREFORE, BE IT RESOLVED, that the National Association of Counties supports legislation to provide payments-in-lieu-of-taxes funding as an entitlement program utilizing mineral leasing royalties and revenues derived from the public lands; and

BE IT FURTHER RESOLVED, that the National Association of Counties is hereby requested to actively pursue such entitlement legislation.

APPENDIX D

PAYMENTS IN LIEU OF TAXES
Fiscal Year 1983 State Totals

STATE	(SCHEDULE 3) FEDERAL ACRES	(SCHEDULE 2) UNITS OF LOCAL GOV'T	SUMMARY OF PAYMENTS
Alabama	719,010	54	114,758
Alaska	82,049,201	12	3,671,945
Arizona	27,909,718	14	7,571,230
Arkansas	3,235,769	66	1,340,653
California	42,112,393	58	10,127,144
Colorado	23,278,966	60	6,978,006
Connecticut	8,657	15	14,527
Delaware	6,369	3	4,360
District of Columbia	6,943	1	5,831
Florida	2,184,830	43	1,715,928
Georgia	1,255,462	63	758,293
Hawaii	12,653	3	10,022
Idaho	32,660,848	44	7,065,943
Illinois	430,901	41	268,243
Indiana	298,734	33	222,273
Iowa	170,844	25	120,577
Kansas	541,692	49	318,425
Kentucky	1,083,628	73	669,904
Louisiana	701,484	42	172,254
Maine	85,606	21	103,320
Maryland	40,125	15	55,408
Massachusetts	35,758	60	62,441
Michigan	2,018,730	47	1,301,441
Minnesota	2,907,832	56	1,043,164
Mississippi	1,506,831	66	380,032
Missouri	2,033,617	72	773,646
Montana	27,125,090	56	7,292,394
Nebraska	494,229	39	276,543
Nevada	56,943,513	17	5,202,784
New Hampshire	726,777	56	294,227
New Jersey	36,609	12	53,835
New Mexico	22,419,918	32	9,163,185
New York	145,488	32	164,312
North Carolina	1,663,973	46	1,180,825
North Dakota	1,715,094	47	519,974
Ohio	289,368	53	370,175
Oklahoma	1,384,707	63	738,160
Oregon	28,971,237	36	2,580,305
Pennsylvania	641,076	46	318,626
Rhode Island	5	1	0
South Carolina	754,247	21	120,351
South Dakota	2,816,897	44	1,749,807
Tennessee	1,139,299	50	615,156
Texas	2,415,414	83	1,234,734
Utah	32,862,715	29	8,156,154
Vermont	296,311	48	108,471

Virginia	2,123,413	73	1,173,547
Washington	11,298,830	38	1,438,969
West Virginia	1,105,395	39	766,909
Wisconsin	1,331,694	40	542,842
Wyoming	29,582,378	23	7,019,336
TOTALS	455,623,945*	2,060**	$95,986,754

* Includes the Virgin Islands and Guam

** Includes units of local government that received no payments under the minimum exclusions. 31 U.S.C. § 6902(d)